

- D. *If the CPA certificate is not issued by a state that the Board has determined to be substantially equivalent, the CPA shall obtain a CPA certificate by endorsement pursuant to 18 VAC 5-21-40 C prior to practicing in Virginia.*
- E. *Neither notice of fee from a nonresident CPA is required if the CPA's contact with Virginia is limited to any of the following activities: (i) teaching either a college or continuing professional education course; (ii) delivering a lecture; (iii) moderating a panel discussion; or (iv) rendering professional services to the individual's employers or to persons employed by the CPA's employer, including affiliated, parent or subsidiary entities, provided such services are not rendered for the employer's clients.*
- F. *Reference is made to § 54.1-4411 B and C of the Code of Virginia with respect to the consents that a CPA is deemed to have made by availing himself of the provisions of this section.*
- G. *A CPA certificate by endorsement shall be obtained if the CPA exercising the privilege to practice under substantial equivalency moves his principal place of business to Virginia or ceases to have an office in any other state.*
- H. *For purposes of implementing § 54.1-4411 B 2 of the Code of Virginia relating to the privilege of practicing public accounting extended to nonresident CPA certificate holders, the Board shall determine the state to be served based on which statutes and regulations closely correspond to those of Virginia.*

7. In what state do you hold a currently valid and unrestricted CPA certificate?

8. Is that state listed on Virginia's website as a substantially equivalent state?

No Stop! You are not entitled to practice on a temporary bases in Virginia by substantial equivalency.

Yes Proceed to Question 9.

9. Does the state that you listed in Question 7 have a registration requirement for non-resident CPA's who want to practice in that state by substantial equivalency (temporary interstate practice)?

No Stop! You may practice in Virginia without registration if your state of licensure is substantially Equivalent and does not require registration by non-resident CPAs.

Yes Proceed to Question 10.

10. What is the registration fee in your state of licensure to practice by substantial equivalency?

\$ _____

11. Did you attach a check in the amount listed in Question 10 Or \$250, whichever is lower, made payable to the Treasurer of Virginia?

No Stop! You cannot practice by substantial equivalency in Virginia until you have filed the required registration document and paid the appropriate fee.

Yes Read Virginia's law as it related to your practice by substantial equivalency and sign this application before you mail it to Board.

ENFORCEMENT POWER AND AUTHORITY OF THE BOARD OF ACCOUNTANCY:

§ 54.1-4411. Substantial equivalency for nonresident CPA certificate holders and licensees.

A. *A nonresident of the Commonwealth shall be granted the privilege of practicing public accounting in the Commonwealth if he holds a valid and unrestricted CPA certificate or license to practice public accounting in another state or foreign jurisdiction that is determined by the Board or its designee to have education, CPA exam and experience requirements substantially equivalent to those provided by this chapter or if the Board determines that the nonresident individual has met education, CPA exam and experience requirements that are substantially equivalent to those provided by this chapter. The Board shall provide by regulation the manner in which the privilege to practice under this section shall be evidenced.*

B. *Any person intending to exercise the privileges of a CPA certificate holder in the Commonwealth under this section shall:*

1. *Consent to be subject to (i) the same laws, regulations and standards of conduct applying to holders of CPA certificates issued by the Board, (ii) the jurisdiction of the Board in all disciplinary proceedings arising out of matters related to his exercise of the privileges granted by this section, and (iii) the Board's authority to revoke his privilege to practice public accounting in the Commonwealth under this section.*
 2. *Consent to the appointment of the director of the state board that issued his CPA certificate or license as his agent upon whom process may be served in any action or proceeding by the Board against him, or in any civil action in Virginia courts arising out of his professional activities in the Commonwealth. In the event he holds a CPA certificate or license from more than one state, the Board by regulation shall establish which director shall serve as his agent.*
 3. *Consent to the personal and subject matter jurisdiction of the courts of the Commonwealth in any civil action arising out of his professional activities in the Commonwealth and agree that the proper venue for such actions is in the Commonwealth.*
- B. *A person who holds a CPA certificate issued by the Board and is exercising the privileges of a CPA certificate holder in another state under a comparable substantial equivalency provision of that state's law shall be subject to disciplinary action by the Board for an act or omission committed in the Commonwealth. The Board shall investigate any complaint made to or by the board of accountancy of another state related to the person's exercise of the privileges of a CPA certificate holder in the Commonwealth.*

12. I, the undersigned, certify the foregoing statements and answers are true, and I have not suppressed any information that might affect the Virginia Board of Accountancy's authorization to practice by substantial equivalency. I also certify that I understand, and have complied with, the laws of Virginia related to Certified Public Accountants under the provisions of **Chapter 44 of Title 54.1 of the Code of Virginia**, and the **Virginia Board of Accountancy Regulations**. By signing this application, I hereby certify that: (i) I have not violated the Board's standards of conduct or standards of practice, (ii) I fully understand and agree to comply with the consent provisions set forth in § 54.1-4411 of the **Code of Virginia** and (iv) I agree to comply with the applicable statutes and regulations of any other state in which I am authorized to practice.

Signature _____

Date _____

☞ Copies of the aforementioned sections of the *Code of Virginia* and the *Virginia Board of Accountancy Regulations*, as well as all applicable forms and other information, are available online at <http://www.boa.state.va.us>, or by calling the Board office at (804) 367-8505.

19. List your reasons for failing to renew your CPA certificate. If necessary, you may attach any additional sheet(s) of paper.

20. Have you ever been subject to a disciplinary action imposed by any (including Virginia) local, state or national regulatory body?

No

Yes If yes, list all the names of the jurisdictions in which the disciplinary action took place and the license number. Provide an explanation of events, including a description of the disciplinary proceeding and the type of sanctions that were imposed (i.e., suspension, revocation, voluntary surrender of license, monetary penalty, fine, reprimand, etc.). Attach copies of any correspondence or documentation (including a copy of the final order, decree or case decision) related to this matter. If necessary, you may attach any additional sheet(s) of paper.

21. A. Have you ever been convicted in any jurisdiction of **any felony**? *Any guilty plea or plea of nolo contendere must be disclosed on this application. Do not disclose violations that were adjudicated as a minor in the juvenile court system.*

No Yes If yes, please provide the information requested in **9.C**.

B. Have you ever been convicted in any jurisdiction of **any misdemeanor**? *Any guilty plea or plea of nolo contendere must be disclosed on this application. Do not disclose violations that were adjudicated as a minor in the juvenile court system.*

No Yes If yes, please provide the information requested in **9.C**.

C. If you answered "yes" to either question **9.A.** or **9.B.**, list the felony and/or misdemeanor conviction(s). Attach a copy of all applicable criminal convictions, state police and court records; information on the current status of your incarceration, parole, probation, etc.; and any other information you wish to have considered with this application (i.e., reference letters, documentation of rehabilitation, etc.). If necessary, you may attach any additional sheet(s) of paper.

22. When your license is reinstated, do you plan to refer to yourself as a Certified Public Accountant, or “CPA,” including the use of the “CPA title” and:

A. Perform or offer to perform any services involving accounting skills or auditing skills, issuing reports on financial advisory or consulting services, preparing tax returns, or furnishing advice on tax matters, for an employer or other organization and not for the public, or be employed as an educator in the field of accounting?

No Yes If yes, effective July 1, 2002, you must obtain **45** hours of continuing professional education (CPE), with a minimum of **10** CPE hours per year. This requirement is effective for the three-year reporting cycle beginning January 1, 2003. Any CPE hours earned from July 1 through December 31, 2002 can be used for the reporting year of January 1 to December 31, 2003.

B. Perform or offer to perform any services involving accounting skills or auditing skills, issuing reports on financial advisory or consulting services, preparing tax returns, or furnishing advice on tax matters, for the public?

No Yes If yes, you must attach evidence of having obtained **120** hours of CPE for the three years prior to the year the reinstatement application is submitted, with a minimum of **20** CPE hours per year.

23. Please provide the information on your employment or self-employment by completing the **Reinstatement – Employment/CPE Supplement Form**. A separate Supplement Form must be completed for each year that your license was expired. Incomplete Forms cannot be accepted.

24. By signing this application, I certify that I continue to meet the standards for renewal as set forth in **18 VAC 5-21-80** of the *Virginia Board of Accountancy Regulations*. In addition, by signing this form, I affirm that: (i) I have complied with the Board’s standards of conduct and applicable standards of practice; (ii) I have met the applicable continuing professional education requirements set forth in **18 VAC 5-21-170** for the three years prior to the year the reinstatement application is submitted; and (iii) I have met the requirements set forth in **18 VAC 5-21-50** if the CPA certificate holder is responsible for supervising services involving the practice of public accounting, and signs or authorizes another person to sign the financial statement on behalf of the firm. I also certify that I understand, and have complied with, all the laws of Virginia affecting Certified Public Accountants under the provisions of **Chapter 44** of **Title 54.1** of the *Code of Virginia*, and the *Virginia Board of Accountancy Regulations*.

Furthermore, I, the undersigned, certify that the foregoing statements and answers are true, and I have not suppressed any information that might affect the Virginia Board of Accountancy’s decision to approve this application. I will notify the Virginia Board of Accountancy if I am subject to any disciplinary action or convicted of any felony or misdemeanor charges (in any jurisdiction) prior to receiving the requested certificate.

Signature _____

Date _____

☞ Copies of the aforementioned sections of the *Code of Virginia* and the *Virginia Board of Accountancy Regulations*, as well as all applicable forms and other information, may be obtained online at <http://www.boa.state.va.us>, or by calling the Board office at (804) 367-8505.

Commonwealth of Virginia
 Board of Accountancy
 3600 West Broad Street, Suite 696
 Richmond, Virginia 23230-4916
 Office (804) 367-8505, Fax (804) 367-2174
 Website <http://www.boa.state.va.us>
 E-mail boa@boa.state.va.us



Virginia Board of Accountancy
ORIGINAL CPA FIRM PERMIT APPLICATION
Fee \$50.00

**A check or money order payable to the TREASURER OF VIRGINIA
 must be mailed with your application package.
APPLICATION FEES ARE NOT REFUNDABLE.**

☞ To implement the provisions of § 54.1-4412 B of the *Code of Virginia*, any firm with one or more offices in the Commonwealth that practices, directly or indirectly, public accounting or that uses the CPA title shall register with the Board within sixty days of its formation or initially meeting the requirement to obtain a permit. "Firm," as defined in the *Code of Virginia*, means a sole proprietorship, partnership, corporation, limited liability company, limited liability partnership, or any other form of organization permitted by law. The "practice of public accounting," as defined in the *Code of Virginia* means the giving of an assurance, in a report or otherwise, whether expressly or implicitly, unless this assurance is given by an employee to his employer. "Assurance," as defined in the *Code of Virginia*, means any act or action, whether written or oral, expressing an opinion or conclusion about the reliability of a financial statement or about its conformity with any financial accounting principles or standards.

25. Type of Business (check only one):

- | | |
|--|---|
| <input type="checkbox"/> Sole Proprietorship | <input type="checkbox"/> Professional Corporation |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Limited Liability Company |
| <input type="checkbox"/> Limited Liability Partnership | <input type="checkbox"/> Professional Limited Liability Company |
| <input type="checkbox"/> General Corporation | <input type="checkbox"/> Other _____ |

2. Is the accounting firm authorized (in accordance with the laws of the Commonwealth of Virginia) to conduct business in Virginia?

- Yes If yes, attach a copy of your **Certificate of Authority** to transact business in Virginia issued by the **Virginia State Corporation Commission**. Firms trading under a fictitious name must attach a copy of the Certificate filed with the Clerk of the Court in the locality where business will be conducted. Sole proprietorships may be required to register in your locality prior to offering to provide services. Please contact your local city or county government official.
- No **If no, this application cannot be processed.** All corporations, partnerships and limited liability companies (including out-of-state businesses) desiring to conduct business in Virginia must register with the Virginia State Corporation Commission prior to applying for licensure with the Virginia Board of Accountancy.

3. Firm Name _____

4. Trade Name _____

5. Federal Employer Identification Number -

FOR OFFICE USE ONLY	SCC REGISTRATION NO.:	ISSUE DATE:	ACTIVE? Y N
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FOR OFFICE USE ONLY	FEE PAID	DATE RECEIVED	ISSUE DATE	PERMIT NUMBER
---------------------	----------	---------------	------------	---------------

6. Street Address (P.O. Box not accepted) _____
 City, State, Zip Code _____
7. E-mail Address _____
8. Telephone & Other Numbers _____
 (Please include your area codes) Telephone Facsimile Beeper/Cellular

☞ **Pursuant to 18 VAC 5-21-60 of the Virginia Board of Accountancy Regulations, each firm is required to designate a CPA certificate holder who shall serve as the primary contact for the firm.**

9. Enter the name (first, middle initial, last, and generation), title (if applicable) and Virginia CPA certificate number of the designated CPA certificate holder who is the primary contact for the firm.

Name	Title	Virginia CPA Certificate Number

☞ **All applicants for a firm registration certificate must certify to one of the following statements (either A, B or C listed below). Check the box that is applicable to your firm. Requirements for Peer Review are established in 18 VAC 5-21-70 of the Virginia Board of Accountancy Regulations.**

10. A. Our firm has an office in the Commonwealth providing or offering to provide services involving the practice of public accounting. We are filing this application pursuant to § 54.1-4412 B of the Code of Virginia and 18 VAC 5-21-60 B 1 of the Virginia Board of Accountancy Regulations. We have complied with each requirement listed in § 54.1-4412 C of the Code of Virginia as indicated by the following statements.
- (1) At least fifty-one percent of the owners of the firm, as determined on a firm-wide basis, hold a valid CPA certificate.
 - (2) At least fifty-one percent of the voting equity interest in the firm, as determined on a firm-wide basis, is owned by persons holding a valid CPA certificate, except that any ownership not meeting this requirement due to death, retirement or departure of an owner has been met within one year of such event.
 - (3) All non-CPA owners work in the firm. Retirees or heirs who do not meet this requirement shall have the period specified in 18 VAC 5-21-60 B 2 of the Virginia Board of Accountancy Regulations to dispose of their interest. [Note: "Work in the firm" means that the non-CPA owner works full-time for the firm, at least 1,000 hours per year.]
 - (4) All public accounting services are under the supervision of a person holding a valid CPA certificate.
 - (5) The firm complies with the peer review requirements set forth in 18 VAC 5-21-70 of the Virginia Board of Accountancy Regulations. I hereby affirm that the firm (a) complies with the peer review provisions of § 54.1-4412 C 5 of the Code of Virginia, (b) has received a final acceptance letter from the entity administering the peer review program, and (c) will maintain its peer review documents until the later of the date of the final acceptance letter for its next peer review, or four years. A firm first initiating service after July 1, 1999 shall comply with the peer review requirement within 3 years.
 - (6) The firm conducts its accounting practice in conformity with the Board's standards of practice for firms and also with standards of conduct and practice that its CPA certificate holders are required to observe in the practice of public accountancy.

(7) Any individual CPA who is responsible for supervising public accounting services and signs or authorizes another person to sign the financial statement on behalf of the firm (Supervising CPA) meets the experience requirements set forth in 18 VAC 5-21-50 of the Virginia Board of Accountancy Regulations.

(8) The name of the firm is not false, misleading or deceptive.

B. Our firm has an office in the Commonwealth that (i) is not engaged in the practice of public accounting, (ii) uses the term "Certified Public Accountant" or the "CPA title" and (iii) compiles financial statements in accordance with the Statements on Standards for Accounting and Review Services (SSARS) established by the American Institute of Certified Public Accountants. We are filing this application pursuant to § 54.1-4412 D of the Code of Virginia and 18 VAC 5-21-60 C of the Virginia Board of Accountancy Regulations. We have complied with each of the requirements of § 54.1-4412 D, which requires compliance with § 54.1-4412 C 1, 2, 3 and 8 of the Code of Virginia as indicated by the following statements:

(1) The firm is in compliance with the Code of Virginia and has not provided nor offered to provide services involving the practice of public accounting in the previous two years and will not provide or offer to provide such services in the future, unless it meets the requirements set forth in 18 VAC 5-21-60 B of the Virginia Board of Accountancy Regulations.

(2) The firm conducts its practice in conformity with the ethical standards and standards of practice that CPA certificate holders are required to observe.

(3) At least fifty-one percent of the owners of the firm, as determined on a firm-wide basis, hold a valid CPA certificate.

(4) At least fifty-one percent of the voting equity interest in the firm, as determined on a firm-wide basis, is owned by persons holding a valid CPA certificate, except that any ownership not meeting this requirement due to death, retirement or departure of an owner has been met within one year of such event.

(5) All non-CPA owners work in the firm. Retirees or heirs who do not meet this requirement shall have the period specified in 18 VAC 5-21-60 C 2 of the Virginia Board of Accountancy Regulations to dispose of their interest. [Note: "Work in the firm" means the non-CPA owner works full-time for the firm, at least 1,000 hours per year.]

(6) The name of the firm is not false, misleading or deceptive.

(7) The firm complies with the peer review requirements set forth in 18 VAC 5-21-70 of the Virginia Board of Accountancy Regulations. If the firm has compiled financial statements in accordance with the Statements on Standards for Accounting and Review Services (SSARS), I hereby affirm that the firm (a) complies with the peer review provisions of § 54.1-4412 C 5 of the Code of Virginia, (b) has received a final acceptance letter from the entity administering the peer review program, and (c) will maintain its peer review documents until the later of the date of the final acceptance letter for its next peer review, or four years. A firm first initiating service after July 1, 1999 shall comply with the peer review requirement within 3 years.

C. Our firm has an office in the Commonwealth that (i) is not engaged in the practice of public accounting, (ii) uses the term "Certified Public Accountant" or uses the "CPA title" in its name, and (iii) does not compile financial statements in accordance with the Statements on Standards for Accounting and Review Services (SSARS) established by the American Institute of Certified Public Accountants. Our firm complies with each of the following statements:

- (1) The firm is in compliance with the Code of Virginia and has not provided nor offered to provide services involving the practice of public accounting in the previous two years and will not provide or offer to provide such services in the future, unless it meets the requirements set forth in 18 VAC 5-21-60 B of the Virginia Board of Accountancy Regulations.
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- (6) All public accounting services are under the supervision of a person holding a valid CPA certificate.
- (7) The name of the firm is not false, misleading or deceptive.

11. Has your firm ever been subject to a disciplinary action imposed by any (including Virginia) local, state or national regulatory body in the past five years that has not been reported to the Board?

No

Yes If yes, list the names of the jurisdictions in which a disciplinary action took place and the license Number. Provide an explanation of events, including a description of the disciplinary proceeding and the type of sanctions that were imposed (i.e., suspension, revocation, voluntary surrender of license, monetary penalty, fine, reprimand, etc.). Attach copies of any correspondence or documentation (including a copy of the final order, decree or case decision) related to this matter. If necessary, you may attach any additional sheet(s) of paper.

12 .A. Has your firm ever been convicted in any jurisdiction of any felony? Any guilty plea or plea of nolo contendere must be disclosed on this application.

No Yes If yes, please provide the information requested in 14.C.

D. Has your firm ever been convicted in any jurisdiction of any misdemeanor? Any guilty plea or plea of nolo contendere must be disclosed on this application.

No Yes If yes, please provide the information requested in 14.C.

E. If you answered "yes" to either question 14.A. or 14.B., list the felony and/or misdemeanor conviction(s). Attach a copy of all applicable criminal convictions, state police and court records; information on the current status of your incarceration, parole, probation, etc.; and any other information you wish to have considered with this application (i.e., reference letters, documentation of rehabilitation, etc.). If necessary, you may attach any additional sheet(s) of paper.

13. I, the undersigned, certify that the foregoing statements and answers are true, and I have not suppressed any information that might affect the Virginia Board of Accountancy's decision to approve this application. I will notify the Virginia Board of Accountancy if the firm is subject to any disciplinary action or convicted of any felony or misdemeanor charges (in any jurisdiction) prior to receiving the requested registration. I also certify that the firm has complied with the laws of Virginia related to Certified Public Accountants under the provisions of Chapter 44 of Title 54.1 of the Code of Virginia, and the Virginia Board of Accountancy Regulations.

Printed Name _____

Signature _____

Date _____

Title _____



Copies of the aforementioned sections of the Code of Virginia and the Virginia Board of Accountancy Regulations, as well as all applicable forms and other information, are available online at <http://www.boa.state.va.us>, or by calling the Board office at (804) 367-8505.

9. List your reasons for failing to renew your CPA firm registration certificate. If necessary, you may attach any additional sheet(s) of paper.

☞ **In accordance with 18 VAC 5-21-60 of the Virginia Board of Accountancy Regulations, you are required to designate a CPA certificate holder who shall serve as a primary contact for the firm.**

10. Designated CPA certificate holder _____

11. Virginia CPA certificate number _____

☞ **All applicants for a CPA firm registration certificate must certify to one of the following statements (either A, B or C listed below). Check the box that is applicable to your firm. Requirements for Peer Review are established in 18 VAC 5-21-70 of the Virginia Board of Accountancy Regulations.**

12. A. Our firm has an office in the Commonwealth providing or offering to provide services involving the practice of public accounting. We are filing this application pursuant to § 54.1-4412 B of the Code of Virginia and 18 VAC 5-21-60 B 1 of the Virginia Board of Accountancy Regulations. We have complied with each requirement listed in § 54.1-4412 C of the Code of Virginia as indicated by the following statements:

- (9) At least fifty-one percent of the owners of the firm, as determined on a firm-wide basis, hold a valid CPA certificate.
- (10) At least fifty-one percent of the voting equity interest in the firm, as determined on a firm-wide basis, is owned by persons holding a valid CPA certificate, except that any ownership not meeting this requirement due to death, retirement or departure of an owner has been met within one year of such event.
- (11) All non-CPA owners work in the firm. Retirees or heirs who do not meet this requirement shall have the period specified in 18 VAC 5-21-60 B 2 of the Virginia Board of Accountancy Regulations to dispose of their interest. [Note: "Work in the firm" means that the non-CPA owner works full-time for the firm, at least 1,000 hours per year.]
- (12) All public accounting services are under the supervision of a person holding a valid CPA certificate.
- (13) The firm complies with the peer review requirements set forth in 18 VAC 5-21-70 of the Virginia Board of Accountancy Regulations. I hereby affirm that the firm (a) complies with the peer review provisions of § 54.1-4412 C 5 of the Code of Virginia, (b) has received a final acceptance letter from the entity administering the peer review program, and (c) will maintain its peer review documents until the later of the date of the final acceptance letter for its next peer review, or four years. A firm first initiating service after July 1, 1999 shall comply with the peer review requirement within 3 years.
- (14) The firm conducts its accounting practice in conformity with the Board's standards of practice for firms and also with standards of conduct and practice that its CPA certificate holders are required to observe in the practice of public accountancy.
- (15) Any individual CPA who is responsible for supervising public accounting services and signs or authorizes another person to sign the financial statement on behalf of the firm (Supervising CPA) meets the experience requirements set forth in 18 VAC 5-21-50 of the Virginia Board of Accountancy Regulations.
- (16) The name of the firm is not false, misleading or deceptive.

B. Our firm has an office in the Commonwealth that (i) is not engaged in the practice of public accounting, (ii) uses the term "Certified Public Accountant" or the "CPA" designation in its name, and (iii) compiles financial statements in accordance with the Statements on Standards for Accounting and Review Services (SSARS) established by the American Institute of Certified Public Accountants. We are filing this application pursuant to § 54.1-4412 D of the Code of Virginia and 18 VAC 5-21-60 C of the Virginia Board of Accountancy Regulations. We have complied with each of the requirements of § 54.1-4412 D, which requires compliance with § 54.1-4412 C 1, 2, 3 and 8 of the Code of Virginia as indicated by the following statements:

- (8) The firm is in compliance with the Code of Virginia and has not provided nor offered to provide services involving the practice of public accounting in the previous two years and will not provide or offer to provide such services in the future, unless it meets the requirements set forth in 18 VAC 5-21-60 B of the Virginia Board of Accountancy Regulations.
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No

Yes If yes, list the names of the jurisdictions in which a disciplinary action took place and the license number. Provide an explanation of events, including a description of the disciplinary proceeding and the type of sanctions that were imposed (i.e., suspension, revocation, voluntary surrender of license, monetary penalty, fine, reprimand, etc.). Attach copies of any correspondence or documentation (including a copy of the final order, decree or case decision) related to this matter. If necessary, you may attach any additional sheet(s) of paper.

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G. If you answered "yes" to either question 14.A. or 14.B., list the felony and/or misdemeanor conviction(s). Attach a copy of all applicable criminal convictions, state police and court records; information on the current status of your incarceration, parole, probation, etc.; and any other information you wish to have considered with this application (i.e., reference letters, documentation of rehabilitation, etc.). If necessary, you may attach any additional sheet(s) or paper.

15. I, the undersigned, certify that the foregoing statements and answers are true, and I have not suppressed any information that might affect the Virginia Board of Accountancy's decision to approve this application. I will notify the Virginia Board of Accountancy if the firm is subject to any disciplinary action or convicted of any felony or misdemeanor charges (in any jurisdiction) prior to receiving the requested registration. I also certify that the firm has complied with the laws of Virginia related to Certified Public Accountants under the provisions of Chapter 44 of Title 54.1 of the Code of Virginia, and the Virginia Board of Accountancy Regulations.

Printed Name _____

Signature _____ Date _____

Title _____

☞ Copies of the aforementioned sections of the Code of Virginia and the Virginia Board of Accountancy Regulations, as well as all applicable forms and other information, are available online at <http://www.boa.state.va.us>, or by calling the Board office at (804) 367-8505.